



**CALIFORNIA BOARD OF ACCOUNTANCY**

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# **Notice for *Pathway 0* Licensing Applicants**

**The deadline to apply  
might be extended to 12-31-09.**



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Statutory changes that became effective on January 1, 2002, resulted in significant changes to the education, examination, and experience requirements for licensure as a CPA in California.

Prior to 2002, there was only one pathway (Pathway 0) for licensure that required attest experience. With the implementation of the statutory changes, two new pathways (Pathway 1 and Pathway 2) for licensure were created allowing an individual to be licensed without satisfying an attest experience requirement. The Legislature established a deadline of December 31, 2005, for those applicants who were under Pathway 0, to apply and qualify for licensure.

Recognizing that there are candidates who either need additional time to complete the experience required under Pathway 0, or to complete the education necessary to qualify for licensure under Pathway 1 or Pathway 2, the Board, at its meeting on May 14, 2004, proposed statutory changes that, if enacted, will provide additional options for pursuing a license as a CPA in California.

It is anticipated that these statutory changes (proposed in Senate Bill 136 by Senator Figuerroa, as amended June 14, 2004) will be enacted later this year to extend the deadline for Pathway 0 applicants to December 31, 2009. Senate Bill 136 also would allow individuals who initially qualified for the CPA Exam under Pathway 0 to satisfy the new education requirements and apply for licensure under Pathway 1 or Pathway 2. While it is not known whether these statutory changes will be enacted, you may choose to wait to apply for licensure until the outcome of this legislation is known, which will be at the latest, October 2004.

If you have additional questions regarding the steps you must complete to pursue the option of your choice, you may contact the Board by email at [licensinginfo@cba.ca.gov](mailto:licensinginfo@cba.ca.gov) or by telephoning the general information line at (916) 561-1701.

Current pathways for licensure are:

- ❖ Pathway 0 – Business & Professions (B&P) Code Section 5083 – Maintains the requirements that were in place before January 1, 2002, including the need for audit experience. All Pathway 0 applicants must qualify and apply for licensure by December 31, 2005. Pathway 0 applicants who passed all sections of the November 2001 or an earlier exam have the option to resolve educational deficiencies and apply and qualify for licensure under Pathway 1 or Pathway 2. Pathway 0 applicants, who applied, qualified and sat for at least two sections of the exam prior to May 15, 2002, may continue to sit for the exam under Pathway 0, but cannot make up educational deficiencies and apply under Pathway 1 or Pathway 2.
- ❖ Pathway 1 B&P Code Section 5092 – Requires a baccalaureate degree with 24 semester units in accounting and 24 semester units in business related subjects. Applicants have a 24-month experience requirement and may be licensed with either general or attest experience.
- ❖ Pathway 2 B&P Code Section 5093 – Requires a baccalaureate degree with 24 semester units in accounting and 24 semester units in business-related subjects with 150 semester units of education. Applicants have a 12-month experience requirement and may be licensed with either general or attest experience.